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Agenda item 59
Strengthening of the United Nations system

Improvements to the current process of planning and budgeting

Report of the Advisory Committee on Administrative and Budgetary Questions

1. The Advisory Committee on Administrative and Budgetary Questions has considered the note by the Secretary-General on improvements to the current process of planning and budgeting (A/58/600). During its consideration of the note, the Committee met with representatives of the Secretary-General, who provided additional information and clarifications. The Advisory Committee had a limited amount of time to consider the information contained in the note.

2. The information contained in the note was initially provided to the Fifth Committee as supplementary information for its informal consultations. Pursuant to a request made by the Committee at its 19th meeting, on 17 November 2003, the note was formally submitted, through the Advisory Committee, for the consideration of the Fifth Committee (see ibid., para. 1). The Advisory Committee considered it on 21 November 2003 on the basis of an advance text; the official version, translated into all languages, was not yet available.

3. According to the note, the information contained therein "relates to the recommendations of the Advisory Committee" (see ibid., para. 2). The Committee points out that, while the note attempts to address a number of concerns raised in its report on this question (A/58/7/Add.5, sect. I), a number of other concerns have not been dealt with, as indicated below.

4. The note by the Secretary-General contains a "mock-up" of the strategic framework and of the budget outline and also includes a summary of decisions being sought on the proposals of the Secretary-General regarding improvements to the current process of planning and budgeting. In this connection, the Committee recalls that it had recommended that the Secretary-General be requested to submit mock-ups for consideration by the Assembly "based on such guidance as the General Assembly may wish to give with regard to the proposals of the Secretary-General" (see ibid., para. 7). The Committee notes that the mock-ups have been submitted

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without the benefit of the guidance of the General Assembly, including on the issue of replacing the present four-year medium-term plan with a biennial programme plan, as well as the proposed revision in the role of the Committee for Programme and Coordination (see ibid., para. 6).

5. The two mock-ups now under consideration have been "based on current documents to illustrate the very limited changes in format that are being proposed as a consequence of the synchronization of the planning cycle with that of the budget outline and the programme budget" (A/58/600, para. 3).

6. The Advisory Committee notes that the question of the timing of the consideration of the biennial programme plan and budget outline has not been addressed in the note by the Secretary-General. The Committee recalls its view that it would be preferable if the budget outline could be prepared after the review and approval of such plan instrument as the General Assembly may wish to establish and its request that the timing of the submission and consideration of both parts of the "strategic framework" be clarified in the report containing the mock-ups (see A/58/7/Add.5, para. 12). **The Committee reiterates its request that the Secretariat clarify the question of the timing of the consideration of the biennial programme plan and the budget outline.**

7. The proposals of the Secretary-General also represent an attempt to respond to the request of the General Assembly contained in paragraph 32 of its resolution 57/300 of 20 December 2002 that he submit a more detailed proposal at the fifty-eighth session for a shorter, more strategic medium-term plan that is linked to the budget outline (see A/58/600, para. 4). **The Advisory Committee's preliminary review of the mock-up of the biennial programme plan for programme 5, Legal affairs, shows that the mock-up is not, in fact, any shorter than the current four-year medium-term plan for the same programme. Moreover, the structure of the subprogrammes of the proposed biennial plan is identical to that of the current medium-term plan. The Committee is not in a position, therefore, to conclude, on the basis of the mock-up, that the biennial programme plan would be shorter or more strategic than the current medium-term plan. The Committee requests that the Secretary-General clearly identify ways in which the content and structure could be modified to achieve a streamlined plan.**

8. **Moreover, the Advisory Committee recalls that it had requested the Secretary-General to clarify how the medium-term plan could be made an instrument of policy rather than a listing of activities (see A/58/7/Add.5, para. 9). The Committee points out that this request has not been addressed in the note. As yet there has still been no analysis of the problems, in the current budget process, in allocating resources according to priorities in the plan and outline documents.**

9. **Moreover, the Advisory Committee points out that the note does not address its request that clarification be provided with regard to the proposed measures to improve the current process of programme planning, monitoring and evaluation, including a modified biennial programme performance report and improved format and timing of evaluation reports (see ibid., para. 14).**

10. **Taking into account the information contained in paragraph 5 (b) of the note and paragraph 25 of the report of the Secretary-General on this question (A/58/395 and Corr.1), the Committee is not certain as to the level of detail on**

outputs and resource requirements that would be made available to the Member States in the budget fascicles and to the Advisory Committee through supplementary information. The Committee is of the view that the Secretary-General should provide additional clarification on this issue.

11. Should the General Assembly wish to proceed to take decisions on the proposals contained in paragraph 5 of the note by the Secretary-General, the Advisory Committee will provide further comments and recommendations when it takes up the plan and the outline. Since the changes now being proposed are minimal, there will be only minimal consequential amendments to the relevant financial and planning regulations.